

SYM



US TAX COURT
FILED
LOS ANGELES
OCT 16 2017

JOEL ROUSSEAU,

Petitioner,

PAPER FILED

v.

Docket No. 31829-15 L

COMMISSIONER OF INTERNAL REVENUE,

Respondent

RESPONDENT'S MOTION TO DISMISS ON GROUNDS OF MOOTNESS

Certificate of Service

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Docket No. 31829-15L

COMMISSIONER OF INTERNAL REVENUE,

Respondent .

RESPONDENT MOVES, pursuant to T.C. Rule 53, that this case be dismissed as moot given that, subsequent to the filing of the petition, the income tax liability for the 2013 taxable year has been paid in full and the proposed levy is no longer necessary.

1. On November 18, 2015, respondent issued petitioner a Notice Of Determination Concerning Collection Action(s) Under Section 6320 and/or 6330 sustaining respondent's proposed levy for petitioner's 2013 income tax liability.

2. On December 22, 2015, petitioner filed a petition disputing the Notice of Determination Concerning Collection Action in the present case. A copy of the Notice of Determination was attached to the petition.

3. As reflected in the petition and the Notice of Determination, petitioner has never challenged his underlying liability for the taxable year at issue.

4. Attached to this motion as Exhibit A is an account transcript dated October 10, 2017, showing that all outstanding income tax liability and interest with respect to petitioner's 2013 taxable year has been paid subsequent to the issuance of the Notice of Determination. Thus, there is no longer a balance due from petitioner for the taxable year at issue.

5. As a result of the full payment of petitioner's liability subject to the Notice of Intent to Levy, respondent no longer needs to, nor intends to, levy to collect petitioner's income tax liability for the 2013 taxable year. As there is no remaining case or controversy to sustain this Court's jurisdiction with regard to collection activity for the period at issue, this action is no longer justiciable. See Greene-Thapedi v. Commissioner, 126 T.C. 1 (2006). Accordingly, this case is moot and should be dismissed.

6. Petitioner does not object to, and agrees with, the granting of this motion.

WHEREFORE, it is prayed that this motion be granted.

WILLIAM M. PAUL
Acting Chief Counsel
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Date: **OCT 16 2017**

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